

[REFRESHMENT BREAK]

11:00 AM - 12:15 PM

PANEL 2: CONSISTENCY AND COORDINATION ISSUES UNDER MODERNIZATION

This panel will discuss how the Operating Divisions will communicate with one another, how they will coordinate substantive issue positions, and how they intend to interact with the Functional and Support Divisions, the Treasury Department, and Congress.

Among the topics panelists will consider are:

- Forum shopping for a specific Operating Division
- Ability to keep track of taxpayers (and their tax returns) when taxpayers move from one Operating Division to another
- Issue consistency
- Resource allocations among Divisions
- Role of Interdivisional Councils

MODERATOR

Michael E. Mares • Witt, Mares & Company, PLC, Newport News, VA

Member • Internal Revenue Service Advisory Council

Immediate Past Chair • AICPA Tax Executive Committee

12:15 PM - 2:00 PM

LUNCHEON AND ADDRESS

TBA

2:00 PM - 3:15 PM

PANEL 3: THE GUIDANCE PROCESS UNDER MODERNIZATION

The panel will address how the redesigned IRS Operating Divisions and Chief Counsel's Office, and the Treasury Department, will identify emerging issues, develop published guidance and maintain consistency and uniformity in tax law interpretations across divisional lines. It also will discuss timetables and issues involving transitioning to the new system.

MODERATOR

Kenneth W. Gideon • Wilmer Cutler & Pickering • Washington, DC

(Served formerly as IRS Chief Counsel and Assistant Secretary of Treasury for Tax Policy)

[REFRESHMENT BREAK]

3:30 - 5:00 PM

PANEL 4: CHANGES TO THE TAX CONTROVERSY PROCESS UNDER MODERNIZATION

This panel will discuss procedural, personnel, and geographic changes to the tax controversy process under Modernization, including a focus on early intervention and problem prevention, changes in the audit and appeals processes, and the increased role of advance rulings, early issue resolution procedures and technical advice requests. Timetables and transition issues also will be discussed.

MODERATOR

Hon. Mary Ann Cohen • Chief Judge • United States Tax Court • Washington, DC

5:00 PM - 6:00 PM

RECEPTION

FRIDAY, JANUARY 14, 2000

8:30 AM - 11:00 AM

PANEL 5: BREAKOUT SESSIONS BY DIVISIONS

A Breakout session will be held for each of the four Operating Divisions. Each Breakout session will have a different agenda, focusing on the particular pre-filing, filing, and post-filing issues associated with that Division. The sessions will provide an opportunity for conference attendees to meet the Division leaders and key executives.

BREAKOUT SESSIONS AND MODERATORS:

A. WAGE AND INVESTMENT DIVISION

MODERATOR

Judith Akin • JAA Enterprise, L.L.C. • Oklahoma City, OK

Vice President • National Association of Enrolled Agents

B. SMALL BUSINESS/SELF-EMPLOYED DIVISION

MODERATOR

David A. Lifson • Hays & Co. • New York, NY

Chair • AICPA Tax Executive Committee

C. LARGE AND MID-SIZE BUSINESS DIVISION

MODERATOR

Charles W. Shenbridge III • Chief Tax Executive • BellSouth Corporation • Atlanta, GA

International President • Tax Executives Institute

D. TAX EXEMPT & GOVERNMENT ENTITIES DIVISION

MODERATOR

Susan P. Serota • Winthrop, Stimson, Putnam & Roberts • New York, NY

[REFRESHMENT BREAK]

11:15 AM - 12:00 NOON

PANEL 6: “ASK THE IRS”

This open Q&A session will provide you with an opportunity to voice your questions and concerns to the IRS about Modernization and its anticipated effects.

MODERATOR

Claudia Hill • Tax Mam, Inc. • Cupertino, CA

Chair • Government Relations Committee • National Association of Enrolled Agents

12:00 NOON

ADJOURN

CPE AND CLE CREDIT

Accreditation will be requested for this meeting from every state with mandatory continuing legal education (MCLE) requirements for lawyers and continuing professional education (CPE) requirements for accountants and enrolled agents. A certificate of attendance will be available at the program. Please be aware that each state bar or board of accountancy has its own rules and regulations and has final authority on the acceptance of individual courses.

The ABA, AICPA, TEI, and NAEA are registered with the National Association of State Boards of Accountancy (NASBA), 150 Fourth Avenue, North, Suite 700, Nashville, TN 37219-2417, tel. 615/880-4200. In addition, NAEA has a sponsorship agreement with the IRS Director of Practice. Questions concerning CLE credit for attendance at this meeting should be directed to the ABA Center for Continuing Legal Education, 541 N. Fairbanks Ct., Chicago, IL 60611, tel. 312/988-6217.

THE NEW IRS STANDS UP: WHAT THE MODERNIZED AGENCY MEANS FOR YOU

JANUARY 13-14, 2000

HOTEL RESERVATION FORM:

The Conference will be held at the Hyatt Regency Washington, conveniently located near Capitol Hill. A block of sleeping rooms has been reserved for conference attendees at the Hyatt Regency; the room rates are \$145/night/single and \$175/night/double. Using this form, please make your reservations directly with the hotel. The hotel reservation deadline is December 15, 1999.

All reservations at the Hyatt Regency Washington require one night’s room deposit plus tax (currently 14.5%) by credit card, check or cash. Check-in time is after 3:00p.m. Check-out time is 12:00 noon. On the date of arrival, guests can call 1-800-243-2546 to pre-register with the hotel. **Failure to cancel your reservation 24 hours prior to arrival will result in forfeit of the deposit. An early departure fee of \$25 will be assessed to any guest who departs earlier than the date confirmed at check-in.**

I will attend the "IRS Modernization Conference." Please reserve a room for me as indicated and confirm at the address below.

Please type or print clearly:

NAME: _____

TITLE: _____

FIRM/COMPANY: _____

ADDRESS/STE. _____

CITY/STATE/ZIP: _____

TEL: _____

FAX: _____

Arrival Date: ____/____/____ **Time:** _____

Departure Date: ____/____/____ **Time:** _____

DESIRED ACCOMODATIONS (please check):

☐ Single (one person) \$145

☐ Smoking

☐ Double (two persons) \$175

☐ Non-Smoking

Enclosed is my credit card number or check made payable to the Hyatt Regency Washington for the amount of \$_____.

☐ MasterCard

☐ VISA

☐ AMEX

Credit Card No.: _____

Exp. Date: _____

Signature: _____

Send this form to:

HYATT REGENCY WASHINGTON

400 New Jersey Avenue, NW

Washington, DC 20001

Tel. 202/737-1234 • Fax. 202/942-1576

HOTEL CODE: ABAS

REGISTRATION INFORMATION/FORM:

The deadline for Advance Registration is December 15, 1999. You also may register on-line at <http://www.naea.org>

REGISTRATION FEES:

General Attendance

ADVANCE

\$200

AFTER 12/15/99

\$250

Government/Academic

\$150

\$200

Please complete the following information and submit with your payment:

NAME: _____

TITLE: _____

FIRM/COMPANY: _____

ADDRESS/STE. _____

CITY/STATE/ZIP: _____

PHONE: _____

FAX: _____

E-MAIL: _____

Badge should read as follows:

SPONSOR MEMBER AFFILIATION (please check all that apply):

☐ ATPI ☐ ABA ☐ AICPA ☐ IRS ☐ NAEA ☐ TEI

Other: _____

PAYMENT: Payment of the registration fee will be accepted in the form of a credit card authorization or check made payable to the National Association of Enrolled Agents (NAEA) with a notation, "IRS Modernization Conference," on the memo line. Please complete the following information.

☐ Check Enclosed ☐ MasterCard ☐ VISA

Credit Card No.: _____

Exp. Date: _____

Name as it appears on the Credit Card (in block letters): _____

Signature: _____

REGISTER EARLY. Space is limited. All registrations must be accompanied by payment of the registration fee in the form of a check or credit card number. Please send this form along with payment to:

IRS MODERNIZATION CONFERENCE REGISTRATION

National Association of Enrolled Agents

200 Orchard Ridge Drive • Suite 302 • Gaithersburg, MD 20878-1978

Tel. 301/212-9608 • Fax. 301/990-1611 • E-mail: info@naea.org

On-Line Registration: <http://www.naea.org>



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JANUARY 13-14, 2000

THE NEW IRS STANDS UP WHAT THE MODERNIZED AGENCY MEANS FOR YOU

HYATT REGENCY WASHINGTON
Washington, DC

Presented by:

The Internal Revenue Service

American Tax Policy Institute

ABA Section of Taxation

AICPA Tax Division

National Association of Enrolled Agents

Tax Executives Institute



THE FACULTY

JUDITH AKIN, EA, JAA Enterprise, L.L.C., Oklahoma City, OK; Vice President, National Association of Enrolled Agents, Gaithersburg, MD

DANIEL L. BLACK, National Director of Appeals, Internal Revenue Service, Washington, DC

HON. STUART L. BROWN, Chief Counsel, Internal Revenue Service, Washington, DC

HON. MARY ANN COHEN, Chief Judge, U.S. Tax Court, Washington, DC

KENNETH W. GIDEON, Wilmer, Cutler & Pickering, Washington, DC

FRED T. GOLDBERG, JR., Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC

CLAUDIA HILL, EA, Tax Mam, Inc., Cupertino, CA; Chair, Government Relations Committee, National Association of Enrolled Agents, Gaithersburg, MD

JOHN D. LaFAVER, Deputy Commissioner Modernization, Internal Revenue Service, Washington, DC

LARRY R. LANGDON, Commissioner Designee, Large and Mid-Size Business Division, Internal Revenue Service, Washington, DC (effective December, 1999)

DAVID A. LIFSON, Hays & Co., New York, NY; Chair, Tax Executive Committee, AICPA

JOE B. MARCHBEIN, Rubin, Brown, Gornstein & Co. LLP, St. Louis, MO

MICHAEL E. MARES, Witt, Mares & Company, PLC, Newport News, VA; Immediate Past Chair, Tax Executive Committee, AICPA; Member, IRS Advisory Council

W. VAL OVESON, National Taxpayer Advocate, Internal Revenue Service, Washington, DC

EVELYN A. PETSCHKE, Commissioner, Tax Exempt and Government Entities Division, Internal Revenue Service, Washington, DC

LEONARD PODOLIN, President, American Tax Policy Institute, Washington, DC

HON. CHARLES O. ROSSOTTI, Commissioner, Internal Revenue Service, Washington, DC

SUSAN P. SEROTA, Winthrop, Stimson, Putnam & Roberts, New York, NY

CHARLES W. SHEWBRIDGE III, Chief Tax Executive, BellSouth Corporation, Atlanta, GA; International President, Tax Executives Institute, Washington, DC

ROBERT E. WENZEL, Deputy Commissioner Operations, Internal Revenue Service, Washington, DC

THE NEW IRS STANDS UP: WHAT THE MODERNIZED AGENCY MEANS FOR YOU

How will the momentous reorganization that is taking place within the IRS affect you as a taxpayer, tax practitioner, or IRS employee?

The ABA Section of Taxation, the American Tax Policy Institute, the AICPA Tax Division, the Internal Revenue Service, the National Association of Enrolled Agents, and the Tax Executives Institute present this timely program to provide you with some answers. The objective of this one and a half-day conference is to address fundamental questions you might have about IRS Modernization, such as: What is it? How and when will it be implemented? What will be its effect inside and outside the IRS?

PROGRAM

THURSDAY, JANUARY 13, 2000

8:30 AM - 8:45 AM

WELCOME

Len Podolin • President • American Tax Policy Institute • Washington, DC

8:45 AM - 9:30 AM

OPENING REMARKS: "WHY IS THE IRS MODERNIZING, AND WHAT WILL IT MEAN FOR YOU?"

Hon. Charles O. Rossotti • Commissioner • Internal Revenue Service • Washington, DC

9:30 AM - 10:45 AM

PANEL 1: AN OVERVIEW OF MODERNIZATION

The panel will describe the most important structural changes of Modernization, including the four Operating Divisions, the industry specialization categories, the Functional Divisions that will remain outside the Operating Divisions (Counsel, Appeals, Taxpayer Advocate, Criminal Investigation), the Support Divisions, and the role of the National Headquarters under Modernization. The panel also will address transition issues and answer frequently asked questions about the geographic distribution of personnel and the Operating, Functional, and Support Divisions, such as:

- How will a person know whom to contact at the IRS? What is the basis for the assignment of a taxpayer to a specific Operating Division? What happens when a taxpayer is switched from one Division to another? What happens with ongoing matters when there is such a switch?
- Will taxpayers file their tax returns in a different place under the new system?
- Will IRS offices be moved? Will each IRS office have personnel from all four Operating Divisions? If not, how will taxpayers and their representatives deal with Divisions that are not represented in their geographic area? How will the logistics of audits and appeals be handled? How far will people be expected to travel in connection with audits and appeals?
- Who will be the local contact/representative for the IRS? Will there still be local meetings of the IRS with practitioners (similar to District Director meetings)?
- Will there be a person at the local office with authority to make decisions regarding cases in all four Operating Divisions (similar to the District Director)? If not, who is the District Director's replacement for such matters?

MODERATOR

Fred T. Goldberg, Jr. • Skadden, Arps, Slate, Meagher & Flom LLP • Washington, DC

(Served formerly as IRS Commissioner, IRS Chief Counsel, and Assistant Secretary of Treasury for Tax Policy)

SPEAKERS

John D. LaFaver • Deputy Commissioner Modernization • Internal Revenue Service • Washington, DC

Robert E. Wenzel • Deputy Commissioner Operations • Internal Revenue Service • Washington, DC

Larry R. Langdon • Commissioner Designee • Large and Mid-Size Business Division •

Internal Revenue Service Washington, DC (effective December, 1999)

Evelyn A. Petschek • Commissioner • Tax Exempt & Government Entities Division •

Internal Revenue Service • Washington, DC

*Commissioner • Wage & Investment Division • Internal Revenue Service • Washington, DC**

*Commissioner • Small Business/Self-Employed Division • Internal Revenue Service • Washington, DC**